

AN
ORDINANCE
OF THE
LORDS and COMMONS
ass:mbled in
PARLIAMENT
FOR
Mitigation of the Excise upon
Strong-water.

Die Jovis, 26 Septemb. 1644.



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Hereas by Ordinance of Parliament, dated the eleventh of September, Anno 643. there is eight pence upon every Gallon laid by way of Excise upon all Strong-waters,
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and *Aqua vitæ*, imported, or to be imported,
or made or distilled within the Realme of
England, Dominion of *Wales*, or Towne of
Berwicke, to be paid by the first buyer, or
maker, or distiller respectively, which summe
of eight pence upon the Gallon, being rai-
sed upon the Strong waters, and *Aqua vitæ*,
made within the Kingdome, is found to
have something intermitted Trade in that
Commodity within the Kingdome. And
forasmuch as by the said Ordinance of the
eleventh of September, 1643. there was no
provision made for the levying of Excise
upon all Spirits imported, whereby the true
intent of the said Ordinance might be avoi-
ded. Be it ordained by the Lords and Com-
mons assembled in Parliament, and by Au-
thority of the same, for the incouragement
of the maker and Distiller of Strong waters,
and for the better receipt of the Excise up-
on this commodity, that all *Aqua vitæ*, or
strong waters made in the Kingdom of *Eng-
land*, Dominion of *Wales*, or Towne, or Port
of

of *Berwicke*, do pay two pence upon every Gallon by way of Excise, and so after that rate, for a greater or lesser quantity, to be paid by the first maker thereof.

That all Spirits made of French or Spanish Wines, commonly called Brand-V Vine, Imported, do pay two pence upon every Gallon Excise, and so after that rate for a greater or lesser quantity to be paid by the first buyer, from the said Importer. That all strong waters perfectly made whatsoever, imported from beyond the Seas, shall pay eight pence upon every Gallon Excise, to be paid by the first buyer, from the said importer.

That for such forain Spirits as aforesaid, as any distiller shall use and make into perfect Strong waters, that such maker or distiller shall pay onely one penny upon every Gallon more, it first appearing unto the Commissioners of Excise, or their deputies, in the severall offices respectively by sufficient testimony, that the two pence aforesaid was duly paid at the first sale thereof as Spirits.

That for all *Aqua vite*, or Strong waters, made in the Kingdome, which shall be again exported for any parts beyond the Seas, or out of the Realm of *England*, &c. whether into plantations or other whatsoever, having first paid the severall Excises before mentioned. The Commissioners of Excise for the time being, or their deputies unto whom the severall Excises have been paid as aforesaid, being sufficiently satisfied therein, as aforesaid, shall and may allow and repay the severall Excises aforesaid, except onely the one penny laid upon forain Spirits, made here into perfect strong waters. Provided alwayes that all Spirits both forain and domestick, that shal fraudulently be sold by any person or persons to Chapmen or others to retaile in kinde, instead of *Aqua vite* or Strong waters before the same bee re-distilled and made into perfect *Aqua vite*, or Strong waters, shal pay for every Gallon, so sold after the rate of eight pence per Gallon Excise.

And provided alwayes that no distillers, or
other

other dealers in Spirits, *Aqua vitæ*, or Strong waters as aforesaid, shall have any benefit of the rates or abatements aforesaid, but onely such as shall cleere the Excise according to the said severall rates, for all Spirits, *Aqua vitæ*, and Strong waters, made, bought, or sold respectively since the eleventh of September, 1643. by such testimony as shall satisfie the Commissioners, or their deputies by an accompt under their hands to be brought in within one moneth after the date hereof; But to pay Excise and to bee proceeded against without favour, according as is expressed in the said Ordinance of the eleventh of September, in this behalfe.

H. Elsynge Cler. Parl. D. Com.